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JUN 29 2006

Docket No.: 060188-0962

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of : Customer Number: 20277
 Ryusuke HORIBE, et al. : Confirmation Number: 2223
 Application No.: 10/510,988 : Group Art Unit: 2627
 Filed: October 13, 2004 : Examiner: JONES, Crystal L.
 For: SIGNAL PROCESSING DEVICE AND SIGNAL PROCESSING METHOD

Mail Stop Amendment
 Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

Dear Sir:

Transmitted herewith is an Amendment in the above-identified application.

☒
☐
☐

No additional fee is required.

Applicant is entitled to small entity status under 37 CFR 1.27

Also attached:

The fee has been calculated as shown below:

	NO. OF CLAIMS	HIGHEST PREVIOUSLY PAID FOR	EXTRA CLAIMS	RATE	FEE
Total Claims	22	22	0	\$50.00 =	\$0.00
Independent Claims	2	3	0	\$200.00 =	\$0.00
Multiple dependent claims newly presented					\$0.00
Fee for extension of time					\$0.00
					\$0.00
Total of Above Calculations					\$0.00

☐ Please charge my Deposit Account No. 500417 in the amount of \$0.00.

☒ The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of extra claims and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP

Ramya M. Parid
 Ramya M. Parid
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 Date: June 29, 2006

Please recognize our Customer No. 20277 as our
 correspondence address.

WDC99 1251297-1.060188 0962

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AMENDMENT

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated March 29, 2006, having a three-month shortened statutory period for response set to expire on June 29, 2006, reconsideration of the above-identified application is respectfully requested in view of the following amendment and remarks.